

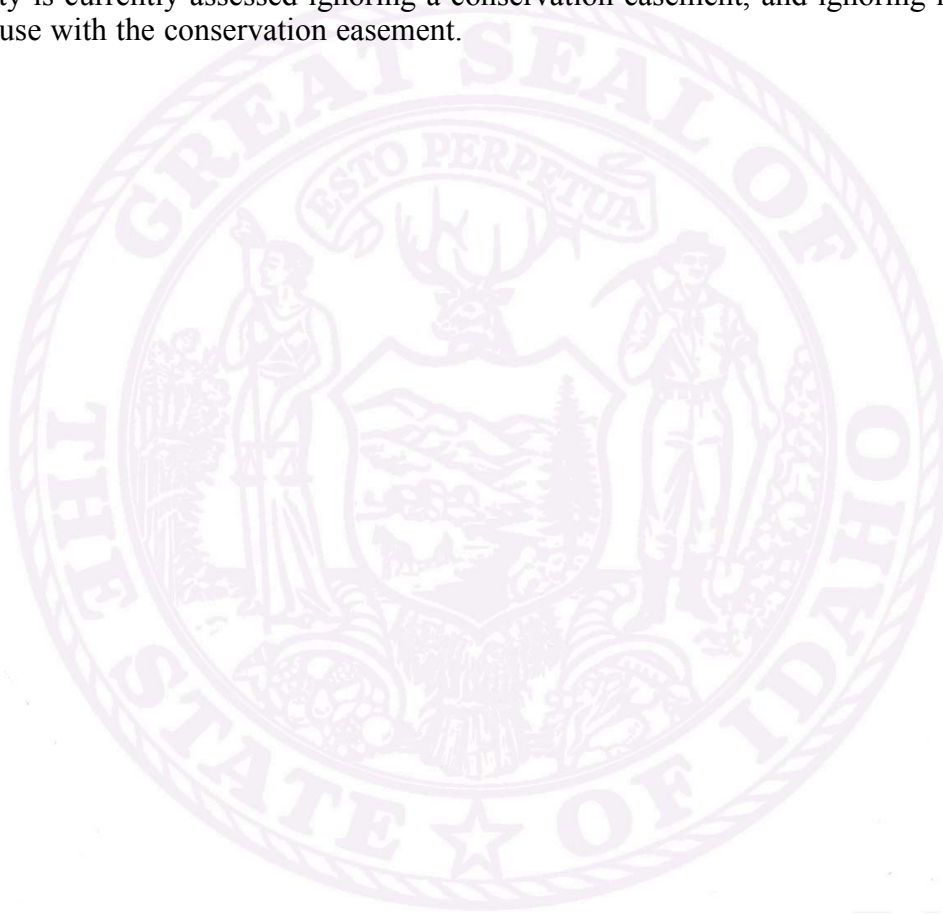
STATEMENT OF PURPOSE

RS22628

This bill repeals one code section mandating that property with a conservation easement be valued for taxation purposes by ignoring the easement. The repeal conforms to the constitutional mandate in Article VII, Section 5, that all taxes be uniform upon the same class of subjects to secure a just valuation. The existing statute violates the uniformity of taxation requirement in the constitution. Repeal of this statute allow all parcels to be appraised and taxed uniformly.

FISCAL NOTE

There is no impact to the general fund. There may be a minor revenue impact to local government if a property is currently assessed ignoring a conservation easement, and ignoring its actual and functional use with the conservation easement.



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